IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

WEDNESDAY, THE 7TH MARCH ,2007 / 16TH PHALGUNA, 1928

WA.No. 609 of 2007

(AGAINST THE JUDGEMENT IN WPC.4169/2007 Dated 07/02/2007)
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APPELLANT/PETITIONER:

M/S.KANNAMTHANAM & CO.,MEDANADA,
CHELLAPPARA,MALAYAM,THIRUVANANTHAPURAM
REP.BY ITS MANAGING PARTNER K.J.THOMASKUTTY.

BY ADV. SRI.BECHU KURIAN THOMAS

RESPONDENTS/RESPONDENTS:
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1. STATE OF KERALA REPRESENTED BY
COMMISSIONER, COMMERCIAL TAXES DEPARTMENT,
THIRUVANANTHAPURAM.

2. INTELLIGENCE OFFICER,
SQUARD NO.2, COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY SPL.GOVT.PLEADER (TAXES) SRI.V.V.ASHOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION

ON 07/03/2007, THE COURT ON THE SAME DAY DELIVERED THE

FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

W.A.NO. 609 OF 2007

Dated this the 7th day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

This appeal is filed against judgment dated 7.2.2007 in W.P.(C) No.4169 of 2007. The learned Single Judge dismissed the writ petition without prejudice to the contentions of the petitioner therein and its right to invoke the statutory remedy available to it against Ext.P3 order.

2. We find no error in the decision of the learned Single Judge. Appellant has an effective alternate remedy of filing an appeal before the Appellate Authority. It is open to the appellant to move a stay petition along with the appeal before the Appellate Authority in event of which the said Authority will consider the same and pass appropriate orders in accordance with law.

The writ appeal is disposed of as above.

K.S.RADHAKRISHNAN,
Acting Chief Justice

M.N.KRISHNAN,
Judge

Mbs/

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007